

111TH CONGRESS
1ST SESSION

S. 2816

To repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the expansion of the adoption credit and adoption assistance programs and to allow the adoption credit to be claimed in the year expenses are incurred, regardless of when the adoption becomes final.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 21, 2009

Mr. BUNNING (for himself, Mr. NELSON of Nebraska, Mr. BROWNBACK, Mr. BURR, Mr. CASEY, Mr. CHAMBLISS, Ms. COLLINS, Mr. ENZI, Mr. INHOFE, Mr. ISAKSON, Mr. JOHNSON, Mr. ROBERTS, Mr. THUNE, and Mr. VITTER) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the expansion of the adoption credit and adoption assistance programs and to allow the adoption credit to be claimed in the year expenses are incurred, regardless of when the adoption becomes final.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Adoption Tax Relief
3 Guarantee Act”.

4 **SEC. 2. REPEAL OF APPLICABILITY OF SUNSET OF THE**
5 **ECONOMIC GROWTH AND TAX RELIEF REC-**
6 **ONCILIATION ACT OF 2001 WITH RESPECT TO**
7 **ADOPTION CREDIT AND ADOPTION ASSIST-**
8 **ANCE PROGRAMS.**

9 Section 901 of the Economic Growth and Tax Relief
10 Reconciliation Act of 2001 is amended by adding at the
11 end the following new subsection:

12 “(c) EXCEPTION.—Subsection (a) shall not apply to
13 the amendments made by section 202 (relating to expan-
14 sion of adoption credit and adoption assistance pro-
15 grams).”.

16 **SEC. 3. ALLOWANCE OF ADOPTION CREDIT IN YEAR OF EX-**
17 **PENSES.**

18 (a) IN GENERAL.—Paragraph (2) of section 23(a) of
19 the Internal Revenue Code of 1986 (relating to allowance
20 of credit) is amended to read as follows:

21 “(2) YEAR CREDIT ALLOWED.—The credit
22 under paragraph (1) with respect to any expense
23 shall be allowed for the taxable year in which such
24 expense is paid or incurred.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to expenses paid or incurred in
3 taxable years beginning after December 31, 2010.

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